

BUDGET RESOLUTION

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 19th day of April, 2004, a public hearing having been held on April 12, 2004, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2004 through June 30, 2005 be approved as follows:

	FY03	FY03	FY04	02/28/03 FY04	FY05	Variance
	Original	Audited	Adopted	Revised	Proposed	05-04 Adopted
	Budget	Actual	Budget	Budget	Budget	
EXPENDITURE						
Board of Supervisors	51,583	52,595	51,930	64,459	46,526	(5,404)
County Administrator	195,076	171,565	174,149	174,694	185,599	11,449
Legal Services	35,000	18,037	35,000	35,000	35,000	-
Commissioner of Revenue	173,106	167,509	173,047	172,808	182,851	9,803
Assessor	62,252	53,830	60,254	59,152	50,355	(9,900)
Equalization Board	77	259	-	-	-	-
Treasurer	207,516	185,395	193,655	194,166	211,214	17,559
Information Technology	133,806	117,103	168,584	164,676	189,501	20,916
Electoral Board	28,503	18,899	24,197	24,197	24,181	(17)
General Registrar	50,089	48,026	51,427	54,153	54,482	3,054
Circuit Court	10,770	8,272	10,770	10,770	9,770	(1,000)
General District Court	10,860	10,780	6,360	6,360	6,436	76
Magistrate	1,000	980	1,000	1,000	1,000	-
J&D Court	2,930	2,380	2,930	2,930	3,730	800
Clerk of the Circuit Court	58,405	62,193	65,450	65,450	75,907	10,456
Victim/Witness Coordinator	23,163	34,722	36,113	40,656	44,907	8,794
Division of Court Services	3,500	1,548	3,500	3,500	3,500	-
Blue Ridge Legal Services	1,021	1,021	1,021	1,021	1,021	-
Commonwealth Attorney	186,481	167,466	190,289	213,098	225,328	35,038
Sheriff	974,543	971,483	975,366	985,597	1,181,991	206,624
Criminal Justice Training Center	7,300	10,530	10,500	10,500	11,025	525
Drug Task Force	9,000	10,444	11,500	11,500	12,075	575
Emergency Medical Services	148,141	130,252	154,886	234,623	308,427	153,540
Volunteer Fire Companies	188,365	167,694	173,809	173,809	173,809	-
Lord Fairfax Emergency Medical Services	4,416	4,416	4,416	4,416	4,416	-
Forestry Service	1,880	1,880	1,880	1,880	1,987	107
Regional Jail	183,169	183,169	233,155	309,027	312,776	79,621
Juvenile Detention Service	15,293	15,293	36,629	36,629	29,862	(6,767)
Probation Office	2,010	676	2,010	2,010	2,026	16
Building Inspections	185,765	178,132	191,214	190,990	201,718	10,503
Animal Control	70,241	68,144	70,163	270,186	82,687	12,523
Game Warden	1,000	-	1,000	1,000	1,000	-
Medical Examiner	400	350	-	-	200	200
Civil Defense	5,500	-	-	-	-	-
Refuse Disposal	255,000	225,576	255,000	255,000	255,000	-
Litter Control	5,500	6,917	5,500	10,500	5,500	-
Sanitation	64,200	173,733	64,600	64,600	67,600	3,000
Maintenance/Buildings & Grounds	724,012	630,756	709,090	709,376	735,462	26,371
Local Health Department	159,965	163,923	165,000	167,500	167,000	2,000
Our Health	7,000	7,000	7,000	7,000	6,000	(1,000)
Northwestern Community Services	38,304	38,304	38,304	38,304	38,304	-
Northwestern Health Services	654	654	654	654	654	-
Concern Hotline	1,000	1,000	1,000	1,000	1,000	-
State and Local Hospitalization	4,910	3,514	4,910	4,910	4,910	-
Shenandoah Area Agency on Aging	9,500	9,500	9,500	9,500	9,500	-
Loudoun Transit Service	12,414	12,414	12,414	12,414	12,414	-
Heritage Child Care Center	3,000	3,000	-	-	-	-
Abused Women's Shelter	1,750	1,750	1,750	1,750	1,750	-
Access Independence (serves the disabled)	750	750	750	750	750	-
Disability Services Board	633	633	633	633	633	-
Lord Fairfax Community College	5,415	5,415	70,602	70,602	9,281	(61,321)
Tri-County OIC	-	-	-	-	-	-
Parks Administration	277,946	249,883	270,376	270,222	284,109	13,732
Recreation Center	84,932	78,397	80,346	79,161	83,800	3,454

	FY03	FY03	FY04	02/28/03 FY04	FY05	Variance
	Original	Audited	Adopted	Revised	Proposed	05-04 Adopted
	Budget	Actual	Budget	Budget	Budget	
Swimming Pool	77,341	57,963	64,710	65,692	74,190	9,480
Programs	200,962	168,443	205,939	205,407	200,267	(5,672)
Virginia Commission for Arts	2,000	2,000	1,000	1,000	1,000	-
Regional Library	139,177	139,177	139,177	139,177	146,680	7,503
Planning Administration	284,864	284,312	287,481	303,420	308,126	20,645
Help With Housing	6,500	6,500	6,500	6,500	6,500	-
Board of Zoning Appeals	1,150	473	-	-	550	550
Office of Economic Development	70,864	69,926	73,278	73,601	77,221	3,942
Berryville Development Authority	3,340	10,742	3,340	3,340	3,750	410
Town of Berryville	-	-	-	-	-	-
Small Business Development Center	1,892	1,892	1,892	1,892	1,892	-
Blandy Experimental Farm	4,000	4,000	4,000	4,000	4,000	-
Planning Commission	19,060	31,786	26,663	38,663	33,447	6,784
Board of Septic Appeals	800	351	-	-	800	800
Historic Preservation Commission	5,400	11,048	5,400	5,400	6,876	1,475
NSV Regional Planning District Commission	8,826	15,076	9,459	9,459	10,081	622
Regional Airport	10,000	10,000	10,000	10,000	10,000	-
Friends of the Shenandoah	4,000	4,000	4,000	4,000	4,000	-
Lord Fairfax Soil & Water Conservation	9,000	9,000	9,000	9,000	9,000	-
Biosolids Application	-	623	-	-	2,962	2,961
Development Rights	75,000	7,125	75,000	225,000	-	(75,000)
Cooperative Extension	68,440	61,413	69,358	69,655	73,441	4,082
Northern Virginia 4-H Center	2,500	2,500	2,500	2,500	2,500	-
Future Farmers of America	500	500	-	-	-	-
Gypsy Moth	45,016	24,933	24,372	24,372	10,248	(14,124)
Non-Departmental Legal/Prof. Contingency	55,000	8,497	55,000	15,023	55,000	-
Page Brook Project	-	-	-	-	-	-
Social Services	1,354,474	1,172,409	1,312,102	1,354,102	1,356,266	44,164
School Operations	15,416,869	15,080,161	15,914,776	16,110,776	16,668,339	753,563
School Cafeteria	578,075	540,399	611,302	611,302	611,302	-
Comprehensive Services Act	699,256	814,548	800,277	800,277	768,984	(31,293)
Parks Programs	-	-	-	-	-	-
Drug Enforcement	-	5,081	-	-	-	-
911 Calls	212,519	219,537	208,381	208,381	238,538	30,157
General Capital Improvements	508,780	1,207,475	433,117	433,117	867,725	434,608
Parks Construction	-	-	-	-	-	-
School Capital Improvements	763,225	351,733	937,725	978,685	23,843,739	22,906,014
General Debt Service	65,500	65,500	69,000	69,000	73,000	4,000
School Debt Service	1,301,162	1,301,162	1,303,390	1,303,390	1,277,205	(26,185)
Millwood & Waterloo Sewage Systems	-	117,336	-	-	-	-
Joint Administrative Services	362,539	332,969	366,653	366,653	383,947	17,294
Trigon	-	32,795	-	-	-	-
Unemployment Compensation	5,000	8,230	5,000	5,000	5,000	-
TOTAL EXPENDITURE	27,052,077	26,659,772	27,853,425	28,681,917	52,495,550	24,642,111
<i>Local Funds for Schools</i>	<i>10,016,213</i>	<i>9,545,342</i>	<i>10,232,723</i>	<i>10,469,683</i>	<i>10,512,397</i>	<i>279,674</i>

ESTIMATED REVENUE

LOCAL REVENUE						
Current Real Estate Taxes	7,479,571	7,479,956	7,729,000	7,729,000	8,228,000	499,000
Delinquent Real Estate Taxes	150,000	148,325	163,023	163,023	148,326	(14,698)
Land Redemptions	3,451	-	1,170	1,170	1,033	(137)
Land Use Rollback Tax	5,250	1,595	5,282	5,282	5,282	-
Proceeds from Delinquent Land Sale	6,559	-	8,692	8,692	-	(8,692)
Public Service Corporation Real Estate	407,801	299,616	301,155	301,155	270,000	(31,155)
Current Personal Property Taxes	1,305,951	1,788,073	1,307,572	1,307,572	1,313,417	5,845
Delinquent Personal Property Taxes	52,744	70,819	63,000	63,000	72,152	9,151
Mobile Home Taxes	2,144	2,174	1,784	1,784	1,702	(83)
Machinery and Tools Taxes	253,378	237,880	269,699	269,699	275,380	5,681
Delinquent Taxes on Machinery & Tools	-	-	-	-	2,495	2,495
Penalties (All Property Taxes)	95,567	105,721	96,550	96,550	105,721	9,171

			02/28/03		
	FY03	FY03	FY04	FY05	Variance
	Original	Audited	Adopted	Revised	05-
	Budget	Actual	Budget	Budget	04 Adopted
Interest (All Property Taxes)	65,630	54,594	65,059	65,059	54,594 (10,465)
Administrative Costs Delinq	310	1,900	310	310	1,010 700
Sales and Use Taxes	650,000	632,701	565,000	565,000	716,149 151,148
Consumer's Utility Taxes	490,000	516,590	555,396	555,396	525,000 (30,396)
Consumption Tax	-	29,411	30,000	30,000	29,412 (589)
Business License Tax	20,000	21,140	20,000	20,000	21,140 1,140
Franchise License Tax	52,276	26,077	26,440	26,440	26,440 -
Motor Vehicle Licenses	205,000	208,489	205,000	205,000	272,000 67,000
Recordation Taxes	90,000	155,364	140,000	140,000	135,821 (4,179)
Taxes on Wills	4,300	2,797	4,300	4,300	3,926 (374)
Other Local Taxes	-	-	-	-	- -
Transient Occupancy Tax	12,000	9,252	9,365	9,365	9,872 507
Animal Licenses	8,822	8,741	8,447	8,447	10,000 1,553
Land Use Application Fees	7,500	6,000	27,475	27,475	4,600 (22,875)
Transfer Fees	594	652	611	611	619 7
Zoning and Subdivision Permits	175,000	167,529	182,857	182,857	215,000 32,143
Building Permits	200,000	207,186	200,000	200,000	215,000 15,000
Road Sign Fees	-	1,638	200	200	919 719
Sign Permits and Inspection Fees	250	605	512	512	533 21
Weapons Permits	1,225	4,060	2,012	2,012	2,643 631
Other permits, fees, and licenses	500	200	487	487	488 1
Court Fines and Forfeitures	65,000	57,576	65,000	65,000	147,225 82,224
DNA Fees - Blood Test	-	-	-	-	- -
Courthouse Security Fees	-	14,728	16,011	16,011	14,728 (1,283)
Interest on Bank Deposits	378,884	130,698	170,000	170,000	124,802 (45,199)
Rental of Property	69,592	72,597	90,469	90,469	74,906 (15,564)
Excess Fees of Clerks	-	-	22,000	22,000	37,633 15,633
Sheriff's Fees	800	796	854	854	850 (4)
Commonwealth's Attorney Fees	297	497	341	341	500 159
Court Appointed Attorney	136	-	135	135	136 1
Jail Processing Fee	-	7,835	8,613	8,613	7,835 (778)
Jail Time Nonconsecutive	-	61	61	61	166 105
Law Library Revenue	-	2	-	-	2 2
Charges for Other Protection	-	-	-	-	- -
Emergency Medical Service - Berryville	38,950	32,500	38,950	38,950	43,244 4,294
EMS Fees for Service	20,000	-	-	-	- -
Recycling Rebate	19,041	44,879	25,855	25,855	21,844 (4,011)
Charges for Health	-	28	-	-	28 28
Recreation Center Fees	33,785	40,430	31,604	31,604	39,800 8,196
Swimming Pool Fees	79,175	83,878	74,460	74,460	80,335 5,875
Parks Programs Fees	250,000	226,094	204,673	204,673	236,324 31,651
Sale of Maps, Surveys, etc.	100	73	127	127	200 73
Sale of Publications	626	1,010	626	626	800 174
Engineer's Fees	-	5,057	2,027	2,027	13,423 11,396
Biosolids Application Fees	-	-	2,250	2,250	1,000 (1,250)
Gas Tax & Other Refunds	35,228	22,520	42,164	42,164	27,626 (14,538)
Gifts & Donations in Lieu of Taxes	-	2,500	2,500	2,500	2,500 -
Sale of Salvage & Surplus Property	4,119	-	3,033	3,033	3,033 (0)
Revenue from Sale of Industrial Park	-	312,823	-	200,000	- -
Sale of Vehicles	2,088	-	2,088	2,088	- (2,088)
Insurance Adjustments	3,094	8,746	3,094	3,094	4,373 1,280
Miscellaneous Revenue	45,001	13,937	25,000	25,000	13,937 (11,063)
Miscellaneous Revenue from Social Services	-	-	-	-	- -
Loan Repayment	-	32,111	100,000	100,000	- (100,000)
Cancelled Checks	-	843	-	-	422 422
Insurance Recovery	-	15,720	17,115	17,115	17,584 468
Regional Jail Reimbursement	-	-	-	-	- -
Welfare	-	33,305	-	-	- -
School Operations	163,400	202,015	221,188	221,188	235,974 14,786
School Cafeteria	453,075	402,456	473,302	473,302	473,302 -
Parks Programs	-	-	-	-	- -
Drug Enforcement	-	1,358	-	-	- -

	FY03	FY03	FY04	02/28/03 FY04	FY05	Variance
	Original	Audited	Adopted	Revised	Proposed	05-04 Adopted
	Budget	Actual	Budget	Budget	Budget	
911 Call Fees	220,000	195,318	198,264	198,264	284,428	86,164
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Wireless E-911	34,248	34,071	34,032	34,032	30,000	(4,032)
911 Signs	1,000	-	1,000	1,000	-	(1,000)
General Capital Projects	145,000	416,153	220,000	220,000	350,000	130,000
School Capital Projects Proffers	-	4,067	-	-	-	-
School Bond Construction Fund	-	-	250,000	250,000	23,235,739	22,985,739
Parks Construction Fund	-	619	-	-	-	-
General Debt Service	-	13,258	-	-	-	-
School Debt Service	148,571	148,429	148,571	148,571	148,571	-
Millwood & Waterloo Sewerage Systems	-	1,299	-	-	-	-
Trigon Demutualization	-	4,031	-	-	-	-
TOTAL LOCAL REVENUE	13,959,029	14,775,402	14,487,805	14,687,805	38,343,944	23,856,125
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
ABC Profits	22,364	11,201	19,990	19,990	11,202	(8,789)
Motor Vehicles Carrier's Taxes	22,000	18,997	21,285	21,285	20,951	(335)
Mobile Home Titling Tax	-	975	3,122	3,122	3,123	0
Tax on Deeds (Grantor's Tax)	100,000	129,807	129,000	129,000	129,808	807
Other Non-Categorical Aid	-	2,701	860	860	1,351	491
Quarterly Rental Tax	2,754	2,954	2,754	2,754	3,300	546
Personal Property Tax Relief	2,592,410	2,151,917	2,595,627	2,595,627	3,073,779	478,152
Commonwealth's Attorney	170,581	149,165	152,606	152,606	148,992	(3,615)
Sheriff	673,576	629,748	632,560	632,560	628,324	(4,236)
Commissioner of Revenue	88,834	72,606	73,136	73,136	72,823	(313)
Treasurer	99,246	77,784	78,545	78,545	78,091	(454)
Medical Examiner	150	150	120	120	135	15
Registrar	38,397	37,757	35,210	35,210	38,202	2,992
Clerk of the Circuit Court	3,705	5,361	3,329	3,329	4,399	1,069
CJS Grants for Law Enforcement	2,500	40,113	23,821	55,522	6,428	(17,393)
Emergency Services Grants	5,500	7,358	5,088	5,088	-	(5,088)
Litter Control	5,500	-	5,143	5,143	5,485	342
Other Categorical Aid	-	6,300	769	769	3,420	2,650
Fire Programs Fund	18,245	-	18,245	18,245	14,554	(3,692)
Virginia Commission for the Arts	1,000	-	-	-	-	-
Gypsy Moth Control	-	3,382	2,814	2,814	-	(2,814)
Division of Historic Landmarks	-	-	-	-	-	-
Welfare	1,073,566	307,363	1,011,608	1,011,608	1,075,063	63,455
School Operations	5,946,584	5,812,322	6,073,685	6,073,685	6,393,259	319,574
School Cafeteria	10,000	10,954	11,000	11,000	11,000	-
Comprehensive Services Act	350,816	430,358	399,214	399,214	383,974	(15,240)
Drug Enforcement Grant	-	13,997	-	-	-	-
General Capital Projects	-	122,700	-	-	-	-
School Capital Projects	277,008	183,770	277,008	277,008	281,695	4,687
School Debt Service	120,780	120,213	120,416	120,416	119,048	(1,368)
TOTAL COMMONWEALTH REVENUE	11,625,516	10,349,953	11,696,955	11,728,656	12,508,406	811,443
FEDERAL REVENUE						
Payment in Lieu of Taxes	1,500	-	4,398	4,398	2,300	(2,098)
Crime Victims Assistance	23,190	40,859	36,113	36,113	88,504	52,391
Multi Agency Federal Task Force	6,410	-	6,410	6,410	53,612	47,202
Page Brook Watershed	-	5,268	-	-	-	-
Public Assistance and Welfare Admin	-	616,690	-	-	-	-
School Operations	808,700	720,093	832,300	832,300	862,600	30,300
School Cafeteria	115,000	127,861	127,000	127,000	127,000	-
General Capital Projects	-	-	-	-	40,000	40,000
Millwood & Waterloo Sewerage Systems	-	100,986	-	-	-	-
TOTAL FEDERAL REVENUE	954,800	1,611,756	1,006,221	1,006,221	1,174,016	167,795

